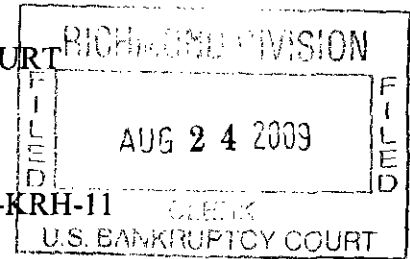


IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF  
VIRGINIA DIVISION



IN THE MATTER OF:

CASE NO. 08-35653-KRH-11  
CHAPTER 11

CIRCUIT CITY STORES, INC., ET AL.,

Debtors.

**INDIANA DEPARTMENT OF REVENUE'S RESPONSE TO OBJECTION TO CLAIM**

Comes now Creditor, Indiana Department of State Revenue (IDR), by counsel, and, for its Response to the Objection to its Claim, states as follows:

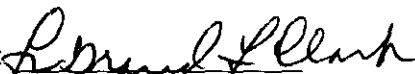
1. Creditor has filed an administrative proof of claim in the amount of \$1,899,065.83.
2. The Creditor's administrative proof of claim is based, in part on an actual return for Debtors' retail sales tax liability for the period ending 03/31/2009, in which Creditor has no record of amounts due and owing having been paid. Debtors filed a quarterly return when they should have filed monthly returns. Debtors need to file retail sales tax returns for the periods ending January 31, 2009 and February 28, 2009, and an amended return for March 31, 2009.
3. Creditor's administrative proof of claim is also based on estimated returns for Debtors' retail sales tax liability for the period ending 02/28/2009, Creditor has no record of said returns having been filed; however, the claim is valid because Indiana Code § 6.8-1-10-3(a) provides that returns prepared by the Indiana Department of State Revenue based on the best information available are *prima facie* correct, and said taxes have not been paid.
4. Creditor requests that the Court not grant the Debtors' relief at this time.

WHEREFORE, Creditor, Indiana Department of State Revenue, prays that Debtors' objection to IDR's administrative proof of claim be overruled at this time.

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Respectfully submitted,

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Atty. No. 1958-98

By:   
LeGrand L. Clark  
Deputy Attorney General  
Atty. No. 16675-49

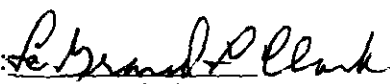
**CERTIFICATE OF SERVICE**

I do hereby certify that a copy of the foregoing pleading has been duly served upon all counsel of record listed below, by ECF notification or U. S. first class mail, postage prepaid, on August 18, 2009.

W. Clarkson McDow  
U.S. Trustee  
701 E. Broad, Suite 4304  
Richmond, VA 23219

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**GREG ZOELLER**  
INDIANA ATTORNEY GENERAL

August 18, 2009

U.S. Bankruptcy Court  
Clerk, William C Redden  
Eastern District of Virginia  
701 East Broad Street  
Richmond, VA

**Re: Circuit City Stores, Inc. et al**  
**Case No.: 08-35653-KRH-11**  
**Chapter 11**

To the Clerk:

Enclosed is Indiana Department of Revenue's Response to Debtor's Objection. I have applied for my user password user information.

Feel free to contact me at (317) 233-6581 with any questions or comments.

Respectfully submitted,

**GREGORY F. ZOELLER**

Attorney General of Indiana  
Atty. No. 1958-98

Sincerely,

LeGrand Clark  
Deputy Attorney General  
Attorney No. 16675-49